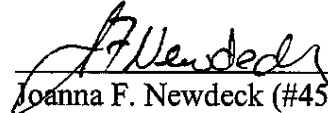


CERTIFICATE OF SERVICE

I, Joanna F. Newdeck, Esquire, hereby certify that on the July 22, 2005, I caused a true and correct copy of **Valley Media Liquidating Trustee's Motion for Leave to File a Sur-Reply Brief in Response to Appellant's Reply Brief** to be served upon the parties listed below in the manner indicated.

Dated: July 22, 2005


Joanna F. Newdeck (#4587)

VIA HAND DELIVERY

Stuart B. Drowos
Department of Justice
820 N. French Street, 8th Floor
Carvel Office Building

VIA FIRST CLASS MAIL

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